

CHAPTER 198
CORRECTIONS TO SENATE FILE 395
S.F. 583

AN ACT relating to the imposition of certain taxes by imposing the barrel tax and the gallonage tax to beer and wine manufactured in Iowa and correcting references to an additional real property tax under the local option tax provisions of Senate File 395.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 123.56, subsection 1, 1985 Iowa Acts, Senate File 395, section 49, is amended to read as follows:

1. Subject to rules of the department, manufacturers of native wines from grapes, cherries, other fruits or other fruit juices, vegetables, vegetable juices, dandelions, clover, honey, or any combination of these ingredients, holding a class "A" wine permit as required by this chapter, may sell, keep, or offer for sale and deliver the wine. Sales may be made at retail for off-premises consumption when sold on the premises of the manufacturer, or in a retail establishment operated by the manufacturer which is no closer than five miles from an existing native winery. Sales may also be made to class "A" or retail wine permittees or liquor control licensees as authorized by the class "A" wine permit. ~~Sales of native wines by the manufacturer of the native wines are exempt from the wine gallonage tax imposed under section 123.183.~~

Sec. 2. Section 123.143, Code 1985, is amended by adding the following new subsection:

NEW SUBSECTION. 3. Barrel tax revenues collected on beer manufactured in this state from a class "A" permittee which owns and operates a brewery located in Iowa shall be credited to the barrel tax fund hereby created in the office of the treasurer of state.

Sec. 3. Section 123.146, Code 1985 is repealed.

Sec. 4. Section 123.183, 1985 Iowa Acts, Senate File 395, section 74, is amended to read as follows:

Sec. 5.* **NEW SECTION. 123.183 WINE GALLONAGE TAX.**

In addition to the annual permit fee to be paid by each class "A" wine permittee, there shall be levied and collected from each class "A" wine permittee on all wine manufactured for sale and sold in this state at wholesale and on all wine imported into this state for sale at wholesale and sold in this state at wholesale, a tax of one dollar and fifty cents for every wine gallon and a like rate for the fractional parts of a wine gallon. A tax shall not be levied or collected on wine manufactured in this state, or on wine sold by one class "A" wine permittee to another class "A" wine permittee. Revenue derived from the wine tax collected on wine manufactured for sale and sold in this state shall be deposited in the gallonage tax fund hereby created in the office of the treasurer of state. All other revenue derived from the wine tax shall be deposited in the liquor control fund established by section 123.53 and shall be transferred by the state comptroller to the general fund of the state. The price of wine sold or offered for sale in state liquor stores which was not purchased by the department from a class "A" wine permittee shall include a markup over the wholesale price at least equal to the tax levied under this section.

*According to enrolled Act

Sec. 6. Section 422B.1, subsections 1 and 9, 1985 Iowa Acts, Senate File 395, section 89, are amended to read as follows:

1. A city or a county may impose by ordinance of the city council or the board of supervisors local option taxes authorized by ~~sections 422B.1 through 422B.11~~ this chapter, subject to this section.

9. Local option taxes authorized to be imposed as provided in ~~sections 422B.1 through 422B.11~~ this chapter are a local earnings tax, a local sales and services tax, and a local vehicle tax. The rate of the taxes shall be up to four percent in increments of one percent for the earnings tax, and in increments of one dollar per vehicle for a vehicle tax all as set by the governing body of the city or county seeking to impose the earnings tax or as set on the petition seeking to impose the vehicle tax. The rate of a local sales and services tax shall not be more than one percent as set by the governing body.

Sec. 7. Section 422B.11, 1985 Iowa Acts, Senate File 395, section 99, is repealed.

Approved May 28, 1985

CHAPTER 199
PORK CHECK-OFF
S.F. 581

AN ACT providing for the promotion of the pork industry in this state by creating an Iowa pork producers council, authorizing an assessment on the sale of porcine animals, and imposing penalties.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION. 182.1 DEFINITIONS.**

As used in this chapter:

1. "First purchaser" means a person who buys porcine animals from a producer in the first instance.
2. "Porcine animals" means swine raised for slaughter, feeder pigs, or swine seedstock.
3. "Producer" means a person engaged in this state in the business of producing and marketing porcine animals in the previous calendar year.
4. "Pork" means porcine animals and all parts of porcine animals.
5. "Market development" means research and education programs directed at better and more efficient production, marketing, and utilization of pork; public relations and other promotion techniques for the maintenance of existing markets for pork, including but not limited to contributions to organizations working toward the purposes of this subsection; development of new or larger markets for pork both domestic and foreign, and adoption, prevention, modification, or elimination of trade barriers which bear on the flow of pork in commercial channels.
6. "Assessment" means an excise tax on the sale of porcine animals as provided in this chapter.